

I respect the rights and the priorities that are being reflected in the second-degree amendment to the minority leader's amendment. We ought to have an opportunity for an exchange on that.

But, generally speaking in this institution, when the majority leader or the minority leader offers a proposal, we have an opportunity for a full and complete presentation of the amendment and the reasons for and against it.

We were in a situation where many of us thought the proposal would be considered last Thursday. Then, the Senator from New York, as is his right, sought and received recognition and offered his amendment on the Mexican loan issue. The Senate had a good debate on that particular measure. We did not conclude until late Thursday evening to at least reach a procedure by which that matter would be considered at a later time.

Then I was in the well on Thursday evening when the majority leader asked the minority leader, "Will we be able to consider your amendment and perhaps dispose of it as early as 1 o'clock on Friday so that people can meet their schedules?"

Although there was not a firm time agreement, I think those of us who were the sponsors thought we could take that matter up at 10 o'clock the next morning, then have a good chance to debate and vote on the amendment of the Senator from South Dakota, which would certainly have been appropriate.

So the amendment was offered, and there were short speeches on it. Then, within just a matter of minutes, an amendment in the second degree was offered. Many of us who had thought we would have time to have a debate on children and education were at least temporarily foreclosed from being able to make that presentation.

Then, at the noon hour, when some of us were still here, we were asked, at a moment's notice, for a consent agreement to not only proceed to the self-employed conference report, but also for immediate adoption of that.

That conference report, as I just referred to, was different from the measure that actually passed the Senate. The Senate measure would have provided \$3.6 billion in additional revenues, and that particular loophole in the bill would have benefited a dozen or so American citizens who renounce their citizenship for tax purposes. The cost would be \$3.6 billion over a period of 10 years, and we were asked to go ahead and agree to it.

There were questions, Mr. President, that should have been responded to. I appreciated the responses given by the Senator from Oregon on those issues raised in the conference.

Nevertheless, it seemed to me, if we were going to consider that measure in the conference report, we ought to have had at least been given an oppor-

tunity to resolve it with a very brief discussion before coming back to the Daschle amendment.

We were not permitted to do so, and so here we are this afternoon with the prospect of voting on the conference report and then the sense-of-the-Senate resolution.

Mr. President, this issue becomes all the more significant when you look at the Daschle amendment, which invests \$1.34 billion on programs primarily focused on children and their education.

This measure regarding the expatriation tax break, however, is \$3.6 billion. It is interesting that our total return for reinvestment in children is only \$1.3 billion. It is a pretty interesting juxtaposition. Many of us are saying, look, if we can be so sensitive to the handful of multi-multimillionaires to give them a tax break of \$3.6 billion, then we ought to be able to at least say that the \$1.3 billion devoted to children for the Head Start Program and the WIC Nutrition Program is a higher priority.

The PRESIDING OFFICER. The Senator's time has expired.

Mr. KENNEDY. I ask unanimous consent for 5 more minutes.

The PRESIDING OFFICER. Without objection, it is so ordered. The time expires at 12 noon.

Mr. KENNEDY. I will just take 2 minutes. I ask unanimous consent for 2 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered. The Senator from Massachusetts.

Mr. KENNEDY. Mr. President, in terms of where we stand, I think this chart clearly juxtaposes what the issues are.

I believe that the overwhelming majority of all Americans believe that if we are going to give a tax benefit of \$3.6 billion, we ought to be able to at least try to do something about children, Head Start, the Women, Infants, and Children Nutrition Program, the School-to-Work Program, the Child Care Program, on the basis of importance and need. We will have an opportunity to address that later in the afternoon. I look forward to participating in that debate.

Mr. WELLSTONE addressed the Chair.

The PRESIDING OFFICER. The Senator from Minnesota.

Mr. WELLSTONE. What is the order of business?

The PRESIDING OFFICER. The morning business lasts until the hour of 12 noon.

Mr. WELLSTONE. And at 12 noon, Mr. President?

The PRESIDING OFFICER. The cloture vote is to occur under the order.

Mr. WELLSTONE. Cloture vote is under the order at 12 noon. Mr. President, so we have how much more time?

The PRESIDING OFFICER. We have approximately 4 minutes before 12 noon.

PRIORITIES

Mr. WELLSTONE. Mr. President, 4 minutes is not a lot of time, but let me just rise to support the powerful words of my colleague from Massachusetts.

We are talking about capital gains over \$600,000, that is the only real tax we are talking about. And we are talking about expatriates with incomes over \$5 million. We are just simply saying that if you are going to be making these gains over \$600,000 a year and you are going to renounce your citizenship as a tax dodge, then, in fact, you are going to have to pay above and beyond that \$600,000.

It just seems to me that that does meet some standard of fairness, and my colleague has pointed out the juxtaposition of these proposed cuts in drug-free schools, the Women, Infants, and Children Program, the Head Start Program, Child Care Program.

Mr. President, I have been on the floor over and over and over again with an amendment that speaks to the concerns and circumstances of children's lives. If we are going to be talking about cuts that dramatically affect the quality of life for children in America, quite often the most vulnerable citizens, and at the same time we are going to be talking about trying to let this kind of tax dodge go through, I just think that people in the country ought to understand what, in fact, reality is going on.

I do not think anybody intended to filibuster. None of us did. So it will be an overwhelming cloture vote. I do not think there is any question about that. But I do think that a little bit of sunshine is important, and I do think people in the country do need to understand the significance of what the Senator from Massachusetts has had to say.

I think the significance of it—and we will have time this week as we get into what I think is a real important debate for the country—has to do with priorities. What in the world are we doing enabling people to have this huge tax dodge that really runs up into the billions of dollars for people who make over \$5 million and, at the same time that we have this tax dodge going on, we are willing to be so generous with all too often the suffering of children in this country.

That seems a little bit like just a speech on the floor. I probably have less than 20 seconds now, but we are going to have a debate on all of these programs. When the language, I say to my colleague from Massachusetts, is programs, it seems abstract. But we are going to talk about what all this means in personal terms, in human terms to our communities, working families, and children. That will be the debate that we will get to. I look forward to that debate.